

2020 ABATEMENT REQUEST – Staff Notes

Map 115 Block 252 Lot 2-092 – Mauti, Ashley

The owner at 713 Endicott St N #7A applied for an abatement on her park model unit located in Hack-Ma-Tack Campground. The 2020 assessed value was \$32,200.

The owner has notified the assessing office that she wishes to withdraw the 2020 abatement request.

It is therefore recommended the 2020 abatement request be denied to provide a clear record.

Tara Baker

From: ashley bowles <ashleybowles58@gmail.com>
Sent: Monday, May 17, 2021 2:56 PM
To: Tara Baker
Subject: Abatement

Hi,

I am sending a follow up email to confirm that I am withdrawing from the abatement process at 713 Endicott St N Laconia NH. Thank you.

Ashley Mauti

Caution: This email is from an external source. Do not click links or open attachments if you don't recognize the sender and know the content is safe.

RECEIVED

JAN 04 2020

2020 APPLICATION FOR ABATEMENT

000005

Please Type or Print Clearly

ASSESSOR'S OFFICE
LACONIA, NH

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

City of Laconia/Assessors
45 Beacon St. East
Laconia, NH 03246

Date: 12/13/2020

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: Greg + Ashley Naulti

Mailing Address: 15 Moore Ave Westford, Ma 01886 Email Address: ashleybowles58@gmail.com

Telephone No: (Work): 978-973-6655 (Home): 978-360-2692

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s):

Mailing Address(es):

Telephone Number(s): (Work): (Home):

SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 115/202/2/092 Block: Lot: 7A

Assessed Valuation: \$ 32,200 Tax Account #: 12092

Property Location: 713 Endicott St N. 7A

CODE OF THE CITY OF LACONIA
CHAPTER 215, ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City. Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

NOTE: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Market data assessed higher than actual value, hitch is exposed width 8.5 ft. no added exterior room, incorrect description as it is a part TRAVEL trailer NOT a park Model compared to other permanent structures in the campground.

SECTION F. Taxpayer's(s) Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 115/252/2/092 Appeal Year Market Value \$ 20,000

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Signature of Property Owner(s) and Representatives

Date: 12/13/2020

X Ashley Maulti
(Signature)

X _____
(Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: _____

X _____
(Representative's Signature)

SECTION J. Disposition of Application* (CITY USE ONLY)

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** _____ **Revised Assessment \$** _____

Denied _____

Date _____

Signature of the Board of Assessors: _____

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
MAUTI ASHLEY 15 MOORE AV WESTFORD MA 01886	1 Level			3 Unpaved	3 Typical A Light	Description	Code	Assessed	Assessed
						RESIDNTL	1031	30,800	30,800
						RESIDNTL	1031	1,400	1,400
SUPPLEMENTAL DATA									
Alt Prcl ID 12092 OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1							
REVIEW ZONE 1 CR ZONE 1 % 100		GIS ID 115-252-2		Assoc Pid#					
						Total		32,200	32,200

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
MAUTI ASHLEY	PER	0	04-01-2017	U	I	0	99	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
BARTKUS MIKE & JESS	0000	0000	04-01-2009	U	I	0	99	2020	1031	30,800	2019	1031	30,800	2018	1031	30,100	
									1031	1,400		1031	1,400		1031	1,000	
								Total		32,200	Total		32,200	Total		31,100	

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor	
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	
			Total			0.00			

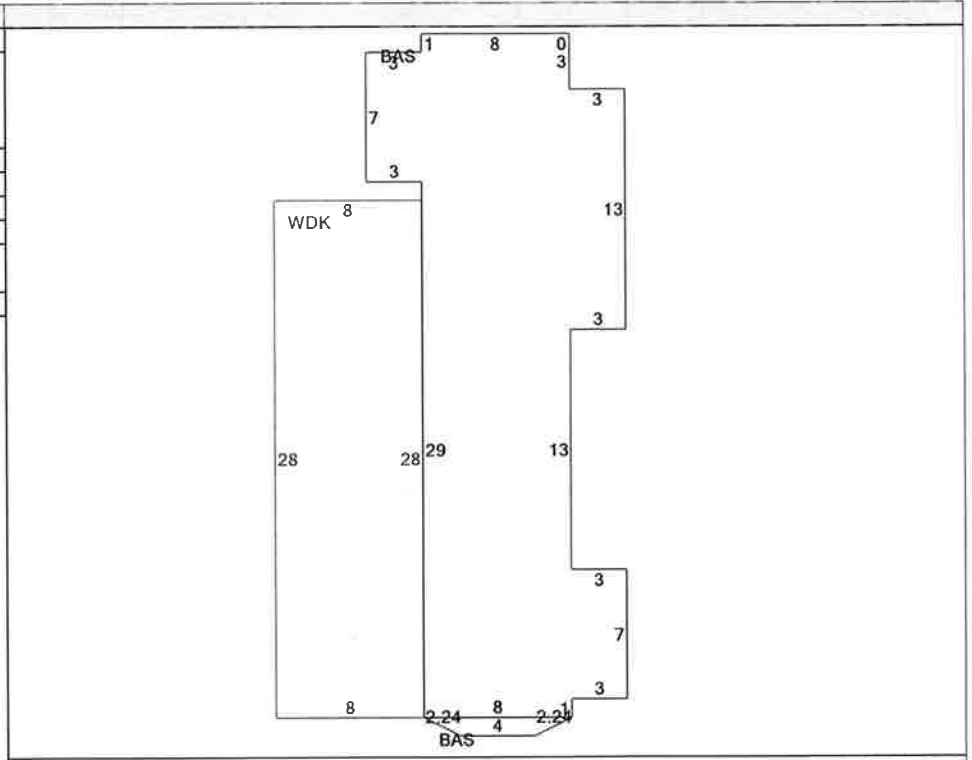
ASSESSING NEIGHBORHOOD					APPRAISED VALUE SUMMARY	
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	Appraised Bldg. Value (Card)	30,800
0001		B			Appraised Xf (B) Value (Bldg)	0
					Appraised Ob (B) Value (Bldg)	1,400
					Appraised Land Value (Bldg)	0
					Special Land Value	0
					Total Appraised Parcel Value	32,200
					Valuation Method	C
					Total Appraised Parcel Value	32,200

NOTES										VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result
SITE 7A										04-23-2020	TB			30	EXTERIOR INSPECTION
JAYCO										04-18-2019	ML			29	DRIVE BY REVIEW
										04-13-2018	BD			29	DRIVE BY REVIEW
										04-27-2017	BD			02	MEASURED
										04-14-2016	DD			29	DRIVE BY REVIEW
										04-22-2015	DD			29	DRIVE BY REVIEW
										05-02-2014	DD			29	DRIVE BY REVIEW

BUILDING PERMIT RECORD										LAND LINE VALUATION SECTION						
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
1	103D	TRAILER MDL-				0 SF	0	1.00000		1.00	10	1.000			0	0

Total Card Land Units						0	SF	Parcel Total Land Area						0.00	Total Land Value				0
-----------------------	--	--	--	--	--	---	----	------------------------	--	--	--	--	--	------	------------------	--	--	--	---

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	1B	PARK MODEL			
Model	07	Mobile/Cmpgrnd			
Grade	03	Average			
Stories:	1				
Occupancy	1				
Interior Wall 1:	04	Plywood Panel			
Interior Wall 2:					
Interior Floor 1	14	Carpet			
Interior Floor 2	05	Vinyl/Asphalt			
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	04	Unit/AC			
Ttl Bedrms:	01	1 Bedroom			
Ttl Bathrms:	1	1 Full			
Ttl Half Bths:	0				
Xtra Fixtres					
Total Rooms:	2				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
CONDO DATA					
Parcel Id	104027	C 032	Ownr		
HACK-MA-TACK		B 1	S 3		
Adjust Type	Code	Description	Factor%		
Condo Flr	A	Average	100		
Condo Unit	D	D	100		
COST / MARKET VALUATION					
Building Value New		35,004			
Year Built		2010			
Effective Year Built		2008			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
Depreciation %		12			
Functional Obsol					
External Obsol					
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		88			
Cns Sect Rcld		30,800			
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHED FRAME	L	96	12.00	2008	VG	90		0	1,000
PAT1	PATIO-AVG	L	128	6.00	2018	A	50		0	400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	383	383	383	86.43	33,103
WDK	Deck, Wood	0	224	22	8.49	1,901
Ttl Gross Liv / Lease Area		383	607	405		35,004

